

Section 8 Error Code Descriptions

Note: The **bold underlined error codes** indicate potential software errors. If you receive one of these error codes, please contact your software provider for assistance.

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| 002 | | There is an error with the <u>Date</u> . Date fields with a length of six positions should have six numeric characters in YYYYMM format (for example: 201104) and Date fields with a length of eight positions should have eight numeric characters in YYYYMMDD format (for example: 20110415). |
| <u>005</u> | | <p>A Statement cannot contain more than 2 pages.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02 and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as they appear in the record layouts. Enter only one group of related fields per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p> |
| <u>008</u> | 540/NR | There is a maximum of 5,000 STCGL and 5,000 LTCGL records allowed for each federal return (maximum 10,000 combined total). |
| <u>010</u> | | Your transmission type (Production or Test) does not match your transmission status (Testing or Accepted) for the form type you are sending. |
| <u>013</u> | | All fields must contain the type of data specified in the "Type" column of the Record Layouts. Make sure the characters match the field type (alpha, numeric, or alphanumeric). |
| 016 | 540/NR/ NRS/2EZ | <p>There is an error with the <u>ZIP Code</u> information in the "Name and Address" section of your return. The ZIP Code (Field 0059):</p> <ul style="list-style-type: none">• Must be within the valid range of ZIP Codes listed for the state you indicated.• Cannot end in "00" (with the exception of 20500, White House ZIP Code).• Cannot have spaces, dashes, punctuation, or symbols. You may contact your local Post Office for the appropriate ZIP Code. |

Section 8 Error Code Descriptions (continued)

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| 019 | 540/NR/ NRS/2EZ | There is an error with your bank's <u>Routing Number</u> or your <u>Account Number</u> in the "Direct Deposit" section of your return. Your bank's Routing Number (Field 0700, Field 0750) and your Account Number (Field 0730, Field 0780) can be found at the bottom left corner of your check OR you may contact your bank for this information. Please make sure the Routing Number has nine (9) numeric digits. The first two positions must be 01 through 12 or 21 through 32. Make sure the Account Number is alphanumeric (i.e., numerals, alphas, and hyphens only), has no leading spaces and does not equal all zeros. If you indicated a Routing Number and an Account Number, either the Checking Account (Field 0710, Field 0760) OR the Savings Account box(es) (Field 0720, Field 0770) must be marked with an "X". |
| 022 | 540/NR/ NRS/2EZ | There is an error with the <u>State</u> information in the "Name and Address" section of your return. Please make sure the State (Field 0058) information you provided is alpha and consistent with the standard state abbreviations issued by the Postal Service. You may want to call a Post Office near you for assistance. |
| 023 | 540/NR/ NRS/2EZ | There is an error with the <u>City</u> information, in the "Name and Address" section of your return. Please make sure the City (Field 0056): <ul style="list-style-type: none">• Is present.• Does not have any leading spaces.• Does not have any special characters.• Has at least three characters. |
| <u>027</u> | SUM | The Electronic Return Originator Name (Field 0010) must be present. EFIN of Originator (Field 0020) must be present and equal to EFIN of Originator of the return. |
| <u>029</u> | 540/NR/ NRS/2EZ | The EFIN of the Originator of the return record is not recognized as an Authorized e-file Provider. |
| <u>033</u> | | Fields on a record must not be longer than specified in the California Record Layouts. |
| <u>035</u> | | Field Numbers for each record must be in ascending order and valid for that record (i.e., 0010, 0020, 0021, 0030 etc). |
| <u>045</u> | 540/NR/ NRS/2EZ | Invalid Record ID on the incoming record. The format and content of the Record ID, which begins each type of record, must be exactly as required in the e-file specifications. |
| <u>050</u> | | The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn". |
| <u>051</u> | | Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Reference each statement only once. |

Section 8 Error Code Descriptions (continued)

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| 053 | | The number of statement records cannot exceed the number of statement references. |
| 102 | 540/NR/ NRS/2EZ | <p>There is an error with the <u>Direct Deposit of Refund</u> information. To request a Direct Deposit of your Refund into one account, you must provide:</p> <ul style="list-style-type: none">• Routing Number (Field 0700)• Account Number (Field 0730), <u>and</u>• DDR Amount (Field 0740). Note: Field 0740 must be equal to the Refund Amount (Field 0460) <p>The DDR/EFW indicator (Field 0466) must be “DDR” and Fields 0750, 0780 and 0790 must be blank and the amount of your refund must be greater than \$0.</p> |
| 103 | 540/NR/ NRS/2EZ | <p>There is an error with your <u>Direct Deposit of Refund</u> information. To split your Direct Deposit of Refund, the following fields must be present:</p> <ul style="list-style-type: none">• Routing Number (Fields 0700 and 0750)• Account Number (Fields 0730 and 0780)• DDR Amount (Fields 0740 and 0790)• Checking Account (Fields 0710 and 0760) or Savings Account (Fields 0720 and 0770) Indicator <p>Note: The DDR Amount Fields (0740 and 0790) cannot be zero (\$0) and the sum of the DDR Amount Fields must equal the total refund amount (Field 0460) of your tax return.</p> <p>The DDR/EFW indicator (Field 0466) must be “DDR”.</p> <p>The amount of your refund must be greater than \$0.</p> |
| 104 | 540/NR/ NRS/2EZ | The Account Number (Field 0730) in the first set of DDR fields cannot be the same as the Account Number (Field 0780) in the second set of DDR fields. |
| 106 | 540/NR/ NRS/2EZ | There is an error with the <u>Electronic Funds Withdrawal Date</u> information. Please make sure you indicated the Electronic Funds Withdrawal Date (Field 0468) from your bank account between 1/2/12 and 10/15/12. If you want to avoid late penalties and interest, you must indicate an Electronic Funds Withdrawal date on or before 4/17/12. |

Section 8 Error Code Descriptions (continued)

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| 107 | 540/NR/ NRS/2EZ | <p>There is an error with the <u>Amount</u> and the <u>Date</u> of your Electronic Funds Withdrawal request. To elect Electronic Funds Withdrawal, all of the following must be present:</p> <ul style="list-style-type: none">• Amount (Field 0467)• Date (Field 0468)• Bank Routing Number (Field 0700)• Account Number (Field 0730) <p>The DDR/EFW indicator (Field 0466) must be "EFW".</p> <p>The amount you owe must be greater than \$0.</p> <p>The EFW Amount (Field 0467) must be greater than \$0.</p> |
| 110 | 540/NR/ NRS/2EZ | <p>There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Estimated Tax Payments Withdrawal. To elect Electronic Funds Withdrawal of your Estimated Tax Payments, all of the following fields must be present:</p> <ul style="list-style-type: none">• Amount (Fields 0800, 0820, 0840, and/or 0860)• Date (Fields 0810, 0830, 0850, and/or 0870)• Bank Routing Number (Field 0700)• Account Number (Field 0730) <p>All dates must be on or before 1/15/13.</p> |
| 123 | W-2 | <p>There is an error with your <u>W-2</u> information. Please make sure the following information is present:</p> <ul style="list-style-type: none">• Name of Reporting Agent or Employer (Field 0050)• Employer Address (Field 0060)• Employer City, State and ZIP Code (W-2 Fields 0070, 0073, 0075)• Employee Name (W-2 Field 0090)• Employee Address (W-2 Field 0100, 0105)• Employee City, State and ZIP Code (W-2 Fields 0110, 0113, 0115)• Wages (W-2 Field 0120) <p>Foreign Address Exception: If Employer State (Field 0073) is equal to ".", then Employer ZIP Code (Field 0075) can be blank. If Employee City (Field 0113) is equal to ".", then Employee ZIP Code (Field 0115) can be blank.</p> |
| 142 | W-2 | <p>If two or more Wage Fields (Fields 0390, 0460, 0515, 0560) have equivalent amounts, then the corresponding two or more State Name Fields (Fields 0370, 0440, 0490, 0540) for those amounts cannot be "CA".</p> |
| 145 | 540/NR/ NRS/2EZ | <p>The e-file system has identified your return as being a duplicate of a previously accepted return.</p> |
| <u>151</u> | SUM | <p>Number of Logical Records in Return (Field 0040) must equal the total logical record count computed by FTB.</p> |

Section 8 Error Code Descriptions (continued)

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| <u>152</u> | SUM | Number of Forms W-2 (Field 0050) must equal the number of Forms W-2 computed by FTB. |
| <u>153</u> | SUM | Number of Forms W-2G (Field 0060) must equal the number of Forms W-2G computed by FTB. |
| <u>154</u> | SUM | Number of Forms 1099-R (Field 0070) must equal the number of Forms 1099-R computed by FTB. |
| <u>155</u> | SUM | Number of Schedule Records (Field 0080) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules and federal schedules. |
| <u>156</u> | SUM | Number of Form Records (Field 0090) must equal the number of form records (FRM) computed by FTB. This is a count of all state forms and federal forms. |
| <u>157</u> | SUM | Number of Statement Record Lines (Field 0100) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements and federal statements. |
| <u>158</u> | SUM | The California Software ID Number (Field 0230) must be present and must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer. |
| <u>160</u> | SUM | Number of federal STCGL records (Field 0133) must equal the number of federal STCGL records computed by FTB. |
| <u>162</u> | SUM | Number of federal LTCGL records (Field 0135) must equal the number of federal LTCGL records computed by FTB. |
| 220 | 540/NR | There is an error with the <u>Nonrefundable Child and Dependent Care Expenses Credit</u> claimed (Field 0374). To claim this credit, the <u>Qualifying Person SSN</u> (Field 0371) must be present, or Qualifying Person First Name –1 (<u>Form 3506</u> Field 0250) must be present contain a statement (“STMbnn”). |
| 225 | 540/NR | There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374) on your tax return. To claim this credit, the <u>Federal Credit Amount</u> (Field 0373) must be present on Form 540, Line 77 or Form 540NR, Line 87. |
| 230 | 540/NR | There is an error with the <u>Nonrefundable Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, form FTB 3506 must be present. |
| 235 | 540/NR | There is an error with the <u>Nonrefundable Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, <u>Federal AGI</u> (540/540NR Field 0205) must not exceed \$100,000. |

Section 8 Error Code Descriptions (continued)

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| 240 | 540/NR | There is an error with the <u>Nonrefundable Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, if only one <u>Qualifying Person SSN</u> (Field 0371) is present, the Child and Dependent Care Expenses Credit must not exceed \$525. If two <u>Qualifying Person SSNs</u> (Field 0371 and Field 0372) are present, Child and Dependent Care Expenses Credit must not exceed \$1,050. |
| 243 | 3506 | There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). To claim this credit the following entries must be present on the form FTB 3506: <ul style="list-style-type: none"> • Name of Care Provider (Field 0090) • Care Provider's Street Address (Field 0110) • Care Provider's City, State and ZIP Code (Field 0120) • Care Provider's SSN/EIN (Field 0130) • Care Provider's Telephone Number (Field 0150) • Address Where Care Was Provided (Fields 0154, 0156) • Qualifying Person's First Name (Field 0250) • Qualifying Person's Last Name (Field 0260) • Qualifying Person's SSN (Field 0280) or Qualifying Person Died (Field 0285) • Qualifying Person's Date of Birth (Field 0290) or Disabled Indicator (Field 0295) |
| 244 | 3506 | There is an error with the Child and Dependent Care Expenses Credit (Form FTB 3506). A qualifying individual's social security number (Fields 0280, 0350, 0410) cannot match the social security number of another qualifying individual on form FTB 3506. |
| 300 | 540/NR | There is an error with <u>Total Credits</u> on your return. <u>Total Credits</u> (Field 0330) must equal the sum of the individual credit amounts (Fields 0268, 0305, 0310, 0315, 0325, and 0327, and 0374). |
| 303 | 540/NR | There is an error with <u>Credits Subtotal</u> . Credits Subtotal (Field 0335) must equal <u>Total Tax</u> (Field 0260), <i>minus</i> <u>Total Credits</u> (Field 0330) <i>plus</i> Deferred Tax (Field 0332). |
| 306 | 540/NR | There is an error with Total Tax (Field 0355). Total Tax must equal the sum of Credits Subtotal (Field 0335), plus AMT (Field 0340), plus Mental Health Services Tax (Field 0345), plus Other Taxes (Field 0350). |
| 310 | 540/NR | There is an error with <u>Total Payments</u> on your return. Total Payments (Field 0375) must equal the sum of: <ul style="list-style-type: none"> • Withholdings (Fields 0360, 0363, 0368), <i>plus</i> • Estimates (Field 0365), <i>plus</i> • Excess CA SDI (Field 0370), <i>plus</i> • Child and Dependent Care Expense Credit (Field 0374) <i>plus</i> • Claim of Right (Field 0378). |

Section 8 Error Code Descriptions (continued)

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| 321 | 540/NR/ NRS/2EZ | There is an error with <u>Non-Refundable Renter's Credit Amount</u> . If your Filing Status (Field 0065) is Single (1), the amount of <u>Non-Refundable Renter's Credit</u> (Field 0327) cannot exceed \$60.00. If your filing status (Field 0065) is Married Filing Jointly (2), Married Filing Separately (3), Head of Household (4), or Qualifying Widower (5) the amount cannot exceed \$120.00. |
| 400 | 4803e | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "6". |
| 403 | 4803e | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data. |
| 406 | 4803e | There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 5, 6, 9, 10, and 11a must have a Yes (Fields 0020, 0022, 0026, 0030, 0127, 0132, 0136) or No (Fields 0021, 0024, 0028, 0035, 0128, 0134, 0138) answer present. |
| 409 | 4803e | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 6. The "From" and "To" dates (Fields 0040 through 0070) must fall within the current taxable year (i.e., 01/01/2011-12/31/2011). |
| 412 | 4803e | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 7. An explanation (Field 0122) must be present if the Reason Qualifying Person Was Not Living With You (Field 0120) is "H". |
| 415 | 4803e | There is an error with the information you provided on the Head of Household Schedule (4803e), Question 11b. The "From" and "To" dates (Fields 0150 through 0180) must fall within the current taxable year (i.e., 01/01/2011-12/31/2011). |

Section 8 Error Code Descriptions (continued)

508 Your return was rejected because one or more of the following fields listed below **are blank**. Check these fields and provide the missing information.

| <u>Form</u> | <u>Field #</u> | <u>Field Name</u> |
|--------------------|-----------------------|--|
| 540/NR/NRS/2EZ | 0010 | Taxpayer SSN |
| 540/NR/NRS/2EZ | 0025 | Name Control |
| 540/NR/NRS/2EZ | 0030 | T/P First Name |
| 540/NR/NRS/2EZ | 0032 | T/P Last Name |
| 540/NR/NRS/2EZ | 0050 | Street Address |
| 540/NR/NRS/2EZ | 0056 | City |
| 540/NR/NRS/2EZ | 0058 | State (except when Country Field is present) |
| 540/NR/NRS/2EZ | 0065 | Filing Status |

509 540/NR/NRS/2EZ There is an error with the **First Name** information you provided. Your first name (Field 0030) and/or your Spouse/RDP first name (Field 0040) cannot have more than 11 characters and cannot have spaces, dashes, punctuation, or symbols. For example:

| <u>Not Acceptable</u> | <u>Acceptable</u> |
|------------------------------|---|
| Jo Ann | Joann |
| Shu-Hueng | Shuhueng |
| Teresita M. | First Name = Teresita Middle Initial = M |

510 540/NR/NRS/2EZ There is an error with the **Street Address** (Field 0050) or **Apartment Number** (Field 0054) in the "Name and Address" section of your return. Make sure your street address begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Street Address" field. Enter the apartment number or letter only in the "Apartment Number" field. Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten the information like the examples below:

Example: 722 Excelsior Court Southeast
Enter as: 722 Excelsior Ct SE

Example: Loop Road Route 6 Box 3
Enter as: Loop Rd Route 6 Bx 3

Example: 1502 Bremerton Drive #A
Enter as: Street Address: 1502 Bremerton Dr
Apartment Number: A

Section 8 Error Code Descriptions (continued)

- 510 540/NR/
NRS/2EZ There is an error with the Additional Address in the "Name and Address" section of your return. Make sure your additional street address (Field 0052) begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Additional Address" (Field 0052). Enter the apartment number or letter only in the "Apartment Number" field (Field 0054). Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.
- If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten your information like the examples below:
- Example: P. O. Box 1792 Hawaiian Gardenia Garden Branch
- Enter As: Street Address = PO Bx 1792
 Addl Address = Hawaiian Gardenia Gdn Br
- Example: 4432 Gateway Park Drive, Room 3C
 California State University
- Enter As: Street Address = 4432 Gateway Park Dr
 Addl Address = Calif State Univ
 Apartment Number = 3C
- 511 540/NR/
NRS/2EZ There is an error with your Filing Status (Field 0065) information. If you checked two (2), married filing jointly, then your Spouse/RDP First Name (Field 0040) and your Spouse/RDP Social Security Number (SSN) (Field 0020) must be indicated in the "Name and Address and SSN" section of your return. Please review this section and provide the necessary information.
- 512 540/NR/
NRS/2EZ There is an error with your Filing Status (Field 0065) information. If you checked one (1) single, or four (4) head of household, then the Spouse/RDP Social Security Number (SSN) (Field 0020) field must be blank.
- 513 540NRS/2EZ There is an error with your Filing Status (Field 0065) information. To use the married filing separate status, you must file Form 540 or Long Form 540NR.
- 514 540/NR/
NRS/2EZ There is an error with your Filing Status (Field 0065) information. If you checked five (5) qualifying widow(er), you must indicate the year of death (Field 0080) in YYYY format (example: 2010). The year your Spouse/RDP died cannot be more than two years before the current taxable year.

Section 8 Error Code Descriptions (continued)

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| 515 | 540/NR | <p>There is an error with your <u>Total Exemption Credits</u>. The Total Exemption Credit (Field 0140) indicated must be equal to the sum of:</p> <ul style="list-style-type: none">• Personal Exemption Credit (Field 0091) <i>plus</i>• Blind Exemption Credit (Field 0096) <i>plus</i>• Senior Exemption Credit (Field 0101) <i>plus</i>• Dependent Exemption Credit (Field 0136) <p>Please check your calculation and make the necessary changes.</p> |
| 517 | 540/NR | <p>There is an error with the <u>Tax Amount</u> (Field 0240) you provided in the "Tax and Credits" section of your return. Please review the California Tax Tables using Taxable Income (Field 0235) and Filing Status (Field 0065) to determine the tax amount.</p> |
| 518 | 540/NR | <p>There is an error with the information you provided in the "Taxable Income" section of your return.</p> <p>The Taxable Income (Field 0235) must equal the sum of the Federal Adjusted Gross Income (AGI) (Field 0205) <u>minus</u> California Adjustments-Subtractions (Field 0210) <u>plus</u> California Adjustments-Additions (Field 0220) <u>minus</u> Deductions (Field 0230), unless Capital Construction Fund Literal (Field 0233) and Capital Construction Fund Amount (Field 0234) are present.</p> <p><u>Note:</u> If the Total Adjustments is a negative number, the Taxable Income must equal the sum of Federal AGI <i>plus</i> Total Adjustments minus Deductions.</p> |
| 519 | 540/NR/ NRS/2EZ | <p>There is an error with <u>Renter's Credit</u>. You do not need to file a return where the only entries are Nonrefundable <u>Renter's Credit</u> (Field 0327) and <u>Refund</u> (Field 0460). Renter's credit is nonrefundable.</p> |
| 520 | 540/NR/ NRS/2EZ | <p>There is an error with <u>Renter's Credit</u>. The amount of California AGI (Field 0225) must be equal to or less than \$35,659 for filing status 1 or 3, or equal to or less than \$71,318 for filing status 2, 4 or 5 to claim Nonrefundable <u>Renter's Credit</u> (Field 0327).</p> |

Section 8 Error Code Descriptions (continued)

521 540/NR/
NRS/2EZ There is an error with the Withholdings information in the "Payment" section of your return.

If Withholdings (Field 0360) is present, Form(s) W-2, W-2G, or 1099R, or Field 0357 must be present.

Unless Field 0357 is present, Withholdings on the return must equal the total amounts withheld on all W-2, W-2G and 1099-R forms where:

| <u>On Form</u> | <u>"CA" is present in</u> | <u>Withholding Amount Checked</u> |
|----------------|---------------------------|-----------------------------------|
| W-2 | Field 0370 (State Name 1) | Field 0400 |
| W-2 | Field 0440 (State Name 2) | Field 0470 |
| W-2 | Field 0490 (State Name 3) | Field 0520 |
| W-2 | Field 0540 (State Name 4) | Field 0570 |
| W-2G | Field 0200 (State Name) | Field 0210 |
| 1099-R | Field 0246 (State) | Field 0240 |
| 1099-R | Field 0286 (State) | Field 0280 |

Note: For withholding to be recognized as California Withholding, CA must be indicated on Form(s) W-2, W-2G or 1099-R as the state name.

If any of the following forms has a withholding amount, Field 0357 (Withholding From Other Than W-2, W-2G, or 1099-R) MUST be present:

- W-2GU, 1099A, 1099B, 1099C, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099MSA, 1099OID, 1099PATR, 1099Q, 1099S, 1099SSA, 1099RRB

Note: W-2, W-2G and 1099-R are invalid entries for Field 0357 (Withholding From Other Than W-2, W-2G or 1099-R). In addition to the forms listed above, STM is also a valid entry. A statement must be used if withholdings is from multiple forms.

If Withholding From Other Than W-2, W-2G, or 1099-R (Field 0357) is present, the total Withholdings (Field 0360) must be greater than the total amount withheld from all Forms W-2.

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The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable), and Summary.

Both pages of multiple page forms must be present unless there is no data on the second page.

Schedule and form records must be in Error Form Record Number sequence,

The Schedule Occurrence Number (Field 0005 of the Schedule Record) and the Form Occurrence Number (Field 0005 of the Form Record) must be present and in ascending numeric sequence beginning with 01.

Section 8 Error Code Descriptions (continued)

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| 523 | 540/NR | There is an error with <u>Nonrefundable Child and Dependent Care Expenses Credit</u> . You do not need to file a return where the only entries are <u>Amount from Form 3506, line 12 (Field 0374)</u> and <u>Refund (Field 0460)</u> . Child and Dependent Care Expenses Credit is nonrefundable. |
| 524 | 5402EZ | There is an error with the information you provided in the Taxable Income Section of your return. Total Income (Field 0225) cannot be greater than \$100,000 if filing status is single or head of household, or \$200,000 if filing status is married filing jointly or qualifying widower. |
| 525 | 540/NR | There is an error with the Special Credits section of your return. If New jobs credit amount generated (Field 0265), or New jobs credit amount claimed,(Field 0268) is present,then form FTB 3527 must be attached. |
| 526 | 540/NR/ NRS/2EZ | <p>There is an error with the amount indicated on the “Contributions” section of your return. The Total Contributions amount (Field 0450) must be equal to <u>the sum</u> of the following funds:</p> <ul style="list-style-type: none">• California Seniors Special Fund (for 540, 540NR, 540 2EZ only) (Field 0400)• Alzheimer’s Disease/Related Disorders Fund (Field 0405)• California Fund for Senior Citizens (Field 0410)• Rare and Endangered Species Preservation Program (Field 0415)• State Children’s Trust Fund for the Prevention of Child Abuse (Field 0420)• California Breast Cancer Research Fund (Field 0425)• California Firefighters’ Memorial Fund (Field 0431)• Emergency Food for Families Fund (Field 0435)• California Peace Officer Memorial Foundation Fund (Field 0436)• Arts Council Fund (Field 0437)• CA Police Activities League Fund (Field 0438)• CA Veterans Homes Fund (Field 0439)• Safely Surrendered Baby Fund (Field 0440)• Child Victims of Human Trafficking Fund (Field 0441)• CA Sea Otter Fund (Field 0443)• Municipal Shelter Spay-Neuter Fund (Field 0445)• CA Cancer Research Fund (Field 0446)• ALS/Lou Gehrig’s Disease Research Fund (Field 0447) |
| 527 | 540/NR/ NRS/2EZ | There is an error with the <u>Total Dependent Exemptions</u> information or the Dependent Name information on your return. If the first Dependent Name (Field 0105) is present, then Total Dependent Exemptions (Field 0135) must also be present and greater than zero. If Total Dependent Exemptions (Field 0135) is greater than zero, then Dependent Name (Field 0105) must contain an entry. |

Section 8 Error Code Descriptions (continued)

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|-----|--------------------|--|
| 528 | 540NRS | There is an error with the information you provided in the <u>Total Taxable Income</u> section of your return. Adjusted gross income from all sources (Field 0225) cannot be greater than \$100,000. Please use FTB Long Form 540NR. |
| 529 | 540/NR | If more than 2 credits are claimed and Field 0325 (More than 2 Credits) has an entry, either Schedule P or form FTB 3540 must be attached, along with the appropriate credit forms. Note: You cannot have <u>both</u> Schedule P and form FTB 3540 with your return. |
| 530 | 540/2EZ | There is an error with the <u>State Wages</u> information you provided in the "Taxable Income" section. Unless W-2 Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked with an "X", the total State Wages amount (Field 0200) on the return must equal the total of the following from all Forms W-2: <ul style="list-style-type: none"> • State Wages 1, Box 16 on Form W-2 (Field 0390), <i>plus</i> • State Wages 2, Box 16 on Form W-2 (Field 0460), <i>plus</i> • State Wages 3, Box 16 on Form W-2 (Field 0515), <i>plus</i> • State Wages 4, box 16 on Form W-2 (Field 0560). |
| | 540NR/NRS | There is an error with the <u>California Wages</u> information you provided in the "Taxable Income" section of your return. Unless Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked, California Wages (Field 0200) must equal the total amount of California Wages from all W-2 forms where the State Name 1 (Field 0370), State Name 2 (Field 0440), State Name 3 (Field 0490), and/or State Name 4 (Field 0540) equals "CA". |
| 531 | 540/NR/ NRS/2EZ | There is an error with your <u>Decedent</u> information. If the taxpayer or Spouse/RDP "Date of Death" (Fields 0015 or 0022) is present, then Guardian/Executor Name (Field 0048) and <u>Representative Type</u> (Field 0545) must be present. There is an error with your <u>Representative Type</u> (Field 0545) information. If Representative Type is present, then the taxpayer or Spouse/RDP "Date of Death" (Field 0015 or Field 0022) must be present. If the Representative Type (Field 0545) is present, then Guardian/Executor (Field 0048) must be present. |
| 533 | 540/NR | There is an error with the Standard Deduction in the "Taxable Income" section of your return. If <u>Deductions</u> (Field 0230) is not equal to the standard deduction amount and you and/or your Spouse/RDP cannot be claimed as a dependent on another return, deductions must be equal to Schedule CA (540)/CA (540NR) <u>California Itemized Deductions</u> (Field 1110). |

Section 8 Error Code Descriptions (continued)

| | | |
|-----|--------------------|--|
| 534 | 540/NR/ NRS/2EZ | <p>There is an error with the forms you submitted.</p> <p>The only forms allowed with a 540NRS or 2EZ return are Form(s) W-2, Forms 1099R, Schedule HOH/Form FTB 4803e, Schedule RDP, and Schedule SSMC.</p> <p>The resident or nonresident/part-year resident versions of Schedule CA, Schedule D, or Schedule P may only be attached to the applicable resident or nonresident/part-year resident return forms (540 or 540NR).</p> |
| 535 | 540/NR | <p>There is an error with the Standard Deductions information. If you left the Dependent Box (Field 0085) blank and no Schedule CA is transmitted, <u>Deductions</u> (Field 0230) must equal a valid standard deduction amount. Please review the information you provided in the “Dependent Exemptions” and “Taxable Income” sections.</p> |
| 536 | 540/NR | <p>There is an error with the information you provided in the “Tax” section.</p> <ul style="list-style-type: none">• If you checked the FTB 3800 box (Field 0243), then Tax (Field 0240) must be equal to the amount you indicated on Line 18 of form FTB 3800 (Field 0250).• If you checked the FTB 3803 box (Field 0244), then Tax (Field 0240) must be equal to the amount you indicated on Line 9 on all forms FTB 3803 (Field 0290) plus tax as computed from the tax table or the tax rate schedule. |
| 537 | 540/NR | <p>A supplemental form you indicated is not present:</p> <ul style="list-style-type: none">• If you checked FTB 3800 (Field 0243), then you must submit FTB 3800.• If you checked FTB 3803 (Field 0244), then you must submit FTB 3803.• If you checked Schedule G-1 (Field 0253), then you must submit Schedule G-1.• If you checked FTB 5805F (Field 0473), then you must submit FTB 5805F.• If you checked FTB 5870A box (Field 0254), then you must submit FTB 5870A.• If you checked FTB 5805 (Field 0472), then you must submit FTB 5805. |

Section 8 Error Code Descriptions (continued)

| 538 | 540/NR | <p>There is an error with Special Credits information on your return. The Credit Code No. (Field 0307, 0312) must be valid, and the Credit Name (Field 0306, 0311) must contain a valid acronym name.</p> <p>The corresponding credit form is required to be submitted with the return for the following Credit Codes: (Code no. 162, 169, 172, 176, 183, 187-190, 198, 203-205, 210, 211, 213 and 220).</p> <table> <tr> <th>Code No.</th><th>Valid Acronym Name</th><th>Form Required</th><th>Code No.</th><th>Valid Acronym Name</th><th>Form Required</th></tr> <tr><td>159</td><td>LARZ HRE/USE</td><td></td><td>191</td><td>R/S LG EMPLR</td><td></td></tr> <tr><td>160</td><td>LOW-EMS VHCL</td><td></td><td>192</td><td>R/S SM EMPLR</td><td></td></tr> <tr><td>161</td><td>YNG INFNT CO</td><td></td><td>193</td><td>R/S TRANSIT</td><td></td></tr> <tr><td>162</td><td>INMATE LABOR</td><td>FTB 3507</td><td>194</td><td>R/S EMPLR VN</td><td></td></tr> <tr><td>163</td><td>SR HOH</td><td></td><td>196</td><td>COMSLR EL CO</td><td></td></tr> <tr><td>169</td><td>E/Z EMPLR</td><td>FTB 3553</td><td>197</td><td>CHILD ADOPT</td><td></td></tr> <tr><td>170</td><td>JT CSTDY HOH</td><td></td><td>198</td><td>LAMBRA HR/US</td><td>FTB 3807</td></tr> <tr><td>171</td><td>R/S CO</td><td></td><td>199</td><td>MFG INVSTMNT</td><td></td></tr> <tr><td>172</td><td>LOW-INC HOUS</td><td>FTB 3521</td><td>200</td><td>SALMON/TROUT</td><td></td></tr> <tr><td>173</td><td>DEP PARENT</td><td></td><td>203</td><td>ENHNC OILREC</td><td>FTB 3546</td></tr> <tr><td>174</td><td>RCYCL EQUIP</td><td></td><td>204</td><td>DONATE AGTRN</td><td>FTB 3547</td></tr> <tr><td>175</td><td>AGRI PRODUCT</td><td></td><td>205</td><td>DSABL ACCESS</td><td>FTB 3548</td></tr> <tr><td>176</td><td>E/Z HIRE/USE</td><td>FTB 3805Z</td><td>206</td><td>RICE STRAW</td><td></td></tr> <tr><td>178</td><td>WATRC SRV CO</td><td></td><td>207</td><td>F/W HS CONST</td><td></td></tr> <tr><td>179</td><td>SLR PUMP CO</td><td></td><td>209</td><td>CDFI INVEST</td><td></td></tr> <tr><td>180</td><td>SLR NRG CO</td><td></td><td>210</td><td>TTA HIRE/USE</td><td>FTB 3809</td></tr> <tr><td>181</td><td>COM SLR NRG</td><td></td><td>211</td><td>MEA HIRE</td><td>FTB 3808</td></tr> <tr><td>182</td><td>NRG CSRV CO</td><td></td><td>213</td><td>HERITAGE</td><td>FTB 3503</td></tr> <tr><td>183</td><td>RESEARCH</td><td>FTB 3523</td><td>215</td><td>JSFWAGE</td><td></td></tr> <tr><td>184</td><td>POLTCL CTB</td><td></td><td>216</td><td>JSF PROPERTY</td><td></td></tr> <tr><td>185</td><td>ORPHN DRG CO</td><td></td><td>217</td><td>SOLAR ENERGY</td><td></td></tr> <tr><td>186</td><td>RES RNT/FARM</td><td></td><td>218</td><td>ENVRMNTL TAX</td><td></td></tr> <tr><td>187</td><td>OTHER STATE</td><td>SCH S</td><td>219</td><td>09 NEW HOME</td><td></td></tr> <tr><td>188</td><td>PRIOR YR AMT</td><td>FTB 3510</td><td>220</td><td>NEW JOBS</td><td>FTB 3527</td></tr> <tr><td>189</td><td>CHLDCARE PRG</td><td>FTB 3501</td><td>221</td><td>10 NEW HOME</td><td></td></tr> <tr><td>190</td><td>CHLDCARE CTB</td><td>FTB 3501</td><td>222</td><td>1STTM HM BYR</td><td></td></tr> </table> | | | | Code No. | Valid Acronym Name | Form Required | Code No. | Valid Acronym Name | Form Required | 159 | LARZ HRE/USE | | 191 | R/S LG EMPLR | | 160 | LOW-EMS VHCL | | 192 | R/S SM EMPLR | | 161 | YNG INFNT CO | | 193 | R/S TRANSIT | | 162 | INMATE LABOR | FTB 3507 | 194 | R/S EMPLR VN | | 163 | SR HOH | | 196 | COMSLR EL CO | | 169 | E/Z EMPLR | FTB 3553 | 197 | CHILD ADOPT | | 170 | JT CSTDY HOH | | 198 | LAMBRA HR/US | FTB 3807 | 171 | R/S CO | | 199 | MFG INVSTMNT | | 172 | LOW-INC HOUS | FTB 3521 | 200 | SALMON/TROUT | | 173 | DEP PARENT | | 203 | ENHNC OILREC | FTB 3546 | 174 | RCYCL EQUIP | | 204 | DONATE AGTRN | FTB 3547 | 175 | AGRI PRODUCT | | 205 | DSABL ACCESS | FTB 3548 | 176 | E/Z HIRE/USE | FTB 3805Z | 206 | RICE STRAW | | 178 | WATRC SRV CO | | 207 | F/W HS CONST | | 179 | SLR PUMP CO | | 209 | CDFI INVEST | | 180 | SLR NRG CO | | 210 | TTA HIRE/USE | FTB 3809 | 181 | COM SLR NRG | | 211 | MEA HIRE | FTB 3808 | 182 | NRG CSRV CO | | 213 | HERITAGE | FTB 3503 | 183 | RESEARCH | FTB 3523 | 215 | JSFWAGE | | 184 | POLTCL CTB | | 216 | JSF PROPERTY | | 185 | ORPHN DRG CO | | 217 | SOLAR ENERGY | | 186 | RES RNT/FARM | | 218 | ENVRMNTL TAX | | 187 | OTHER STATE | SCH S | 219 | 09 NEW HOME | | 188 | PRIOR YR AMT | FTB 3510 | 220 | NEW JOBS | FTB 3527 | 189 | CHLDCARE PRG | FTB 3501 | 221 | 10 NEW HOME | | 190 | CHLDCARE CTB | FTB 3501 | 222 | 1STTM HM BYR | |
|------------|--------------------|---|----------|--------------------|---------------|----------|--------------------|---------------|----------|--------------------|---------------|-----|--------------|--|-----|--------------|--|-----|--------------|--|-----|--------------|--|-----|--------------|--|-----|-------------|--|-----|--------------|----------|-----|--------------|--|-----|--------|--|-----|--------------|--|-----|-----------|----------|-----|-------------|--|-----|--------------|--|-----|--------------|----------|-----|--------|--|-----|--------------|--|-----|--------------|----------|-----|--------------|--|-----|------------|--|-----|--------------|----------|-----|-------------|--|-----|--------------|----------|-----|--------------|--|-----|--------------|----------|-----|--------------|-----------|-----|------------|--|-----|--------------|--|-----|--------------|--|-----|-------------|--|-----|--------------------|--|-----|------------|--|-----|--------------|----------|-----|-------------|--|-----|----------|----------|-----|-------------|--|-----|----------|----------|-----|----------|----------|-----|---------|--|-----|------------|--|-----|--------------|--|-----|--------------|--|-----|--------------|--|-----|--------------|--|-----|--------------|--|-----|-------------|-------|-----|-------------|--|-----|--------------|----------|-----|----------|----------|-----|--------------|----------|-----|-------------|--|-----|--------------|----------|-----|--------------|--|
| Code No. | Valid Acronym Name | Form Required | Code No. | Valid Acronym Name | Form Required | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 159 | LARZ HRE/USE | | 191 | R/S LG EMPLR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 160 | LOW-EMS VHCL | | 192 | R/S SM EMPLR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 161 | YNG INFNT CO | | 193 | R/S TRANSIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 162 | INMATE LABOR | FTB 3507 | 194 | R/S EMPLR VN | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 163 | SR HOH | | 196 | COMSLR EL CO | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 169 | E/Z EMPLR | FTB 3553 | 197 | CHILD ADOPT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 170 | JT CSTDY HOH | | 198 | LAMBRA HR/US | FTB 3807 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 171 | R/S CO | | 199 | MFG INVSTMNT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 172 | LOW-INC HOUS | FTB 3521 | 200 | SALMON/TROUT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 173 | DEP PARENT | | 203 | ENHNC OILREC | FTB 3546 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 174 | RCYCL EQUIP | | 204 | DONATE AGTRN | FTB 3547 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 175 | AGRI PRODUCT | | 205 | DSABL ACCESS | FTB 3548 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 176 | E/Z HIRE/USE | FTB 3805Z | 206 | RICE STRAW | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 178 | WATRC SRV CO | | 207 | F/W HS CONST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 179 | SLR PUMP CO | | 209 | CDFI INVEST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 180 | SLR NRG CO | | 210 | TTA HIRE/USE | FTB 3809 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 181 | COM SLR NRG | | 211 | MEA HIRE | FTB 3808 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 182 | NRG CSRV CO | | 213 | HERITAGE | FTB 3503 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 183 | RESEARCH | FTB 3523 | 215 | JSFWAGE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 184 | POLTCL CTB | | 216 | JSF PROPERTY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 185 | ORPHN DRG CO | | 217 | SOLAR ENERGY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 186 | RES RNT/FARM | | 218 | ENVRMNTL TAX | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 187 | OTHER STATE | SCH S | 219 | 09 NEW HOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 188 | PRIOR YR AMT | FTB 3510 | 220 | NEW JOBS | FTB 3527 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 189 | CHLDCARE PRG | FTB 3501 | 221 | 10 NEW HOME | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 190 | CHLDCARE CTB | FTB 3501 | 222 | 1STTM HM BYR | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | P (540)/ P (NR) | <p>Credit Code No. 220, (New Jobs) cannot be claimed on Field 0307 or Field 0312. It can be claimed on Field 0268 only.</p> <p>You must include a valid acronym name for the Credit Name (Fields 0730, 0790, 0850, 0910, 1680, 1740, 1800, and 1860) you provided.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 539 | 540/NR | <p>There is an error with the information you provided in the "Other Taxes" section. If an amount is indicated under Alternative Minimum Tax (Field 0340), then Schedule P (540)/Schedule P (540 NR) must be submitted.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Section 8 Error Code Descriptions (continued)

| | | |
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| 540 | 540/NR | <p>There is an error with the information provided in the “Other Taxes” section. If an amount is indicated under Other Taxes (Field 0350), then form(s) FTB 3501, 3540, 3805P, 3805Z, 3806, 3807, 3808, 3809, or Schedule D-1 must be submitted.</p> <p>If Additional Tax Literal (Field 0341) is equal to “3501”, “3540”, “3805P”, “3805Z”, “3806”, “3807”, “3808”, or “3809”, then the representative form must be attached.</p> <p>If Additional Tax Literal (Field 0341) is equal to “IRC197”, then Schedule D-1 must be attached.</p> |
| 541 | 540/NR | There is an error with the Excess SDI information in the “Payments” section of your return. If you claimed Excess SDI (Field 0370), you must include more than one Form W-2 and Excess SDI amount must be present in Box 14 (Field 0365) of your W-2. |
| 543 | CA (540)/ CA (NR) | There is an error with the <u>Adjustments</u> information in the “Adjustments to Federal Itemized Deductions” section of your Schedule CA/CA (NR). If you indicated an amount under Other Adjustments (Field 1080), you must specify the other adjustments (Field 1070). |
| 545 | CA (540)/ CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Subtractions (Field 0180) must be equal to the Adjustment Decrease amount on your Schedule D (Field 0310). |
| 546 | CA (540)/ CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Additions (Field 0190) must be equal to the Adjustment amount (Field 0320) on your Schedule D. |
| 547 | CA (540)/ CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Subtraction (Field 0210) must be equal to the Adjustment Decrease amount (Field 0738) on your Schedule D-1. |
| 548 | CA (540)/ CA (NR) | There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Additions (Field 0220) must be equal to the Adjustment Decrease amount (Field 0739) on your Schedule D-1. |
| 549 | G-1 | There is an error on your Schedule G-1. Make sure that both the Qualifying Age 5 Year Member “No” (Field 0086) and Beneficiary “No” (Field 0044) fields do not have entries. |
| 551 | 540/NR | There is an error with the <u>Underpayment</u> information in the “Interest and Penalties” section of your return. If you indicated an underpayment amount (Field 0475), form FTB 5805 OR FTB 5805F must be attached to your return. Underpayment amount (Field 0475) must be equal to the amount on form FTB 5805 Penalty (Field 0210), OR form FTB 5805F Penalty (Field 0170) or form FTB 5805F – Amount After Waiver (Field 0185). |

Section 8 Error Code Descriptions (continued)

| | | |
|------------|--------|---|
| 552 | 540/NR | There is an error with the information in the "Taxable Income" section. If California Adjustments-Subtractions (Field 0210) is greater than the Federal Adjusted Gross Income (AGI) (Field 0205), then your subtotal (Field 0215) must be negative. |
| 555 | 540/NR | <p>The maximum numbers of California schedules and forms allowed in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none">50 Forms W-230 Forms W-2G20 Forms 1099-R1 Schedule RDP1 Schedule SSMC1 Schedule G-1 per taxpayer (maximum of 2 on a joint return)1 Schedule R per taxpayer (maximum of 2 on a joint return)25 Schedule S3 Forms FTB 592-B3 Forms FTB 5931 Form FTB 352710 Forms FTB 380325 Forms FTB 3805E1 Form FTB 3805P per taxpayer (maximum of 2 on a joint return)3 Forms FTB 3805Z3 Forms FTB 38063 Forms FTB 38073 Forms FTB 38083 Forms FTB 380999 Forms FTB 3885A1 Form FTB 5870A per taxpayer (maximum of 2 on a joint return)99 Form IRS 8886 (maximum within state return)5000 Forms STCGL5000 Forms LTCGL |

Allow only one schedule or form for those attachments not listed above.

Section 8 Error Code Descriptions (continued)

| | | |
|-------------------|--------------------|--|
| 556 | 540/NR/ NRS/2EZ | <p>There is an error with the <u>Social Security Number (SSN)</u> information you provided. Your SSN (Field 0010) and your Spouse/RDP SSN (Field 0020) must:</p> <ul style="list-style-type: none">• Be numeric• Not be all zeroes• Not be all blanks• Not be all ones• Not be all twos• Not be all threes• Not be all fours• Not be all fives• Not be all sixes• Not be all sevens• Not be all eights• Not be all nines• Be within the valid range of SSNs• Not have zeroes in the fourth and fifth digits |
| <u>557</u> | 540/NR | Federal 1040 Indicator (Field 0063) equals "X" and 1040 information is NOT included. |
| <u>558</u> | 540NR | Federal 1040 must always be attached, unless the RDP indicator (Field 0066) is checked. |
| 559 | W-2 | There is an error with the <u>Employer</u> information on your W-2. Employer's SEIN (Field(s) 0380, 0450, 0500, 0550) cannot match State Wages (Field(s) 0390, 0460, 0515, 0560). |
| | W-2G | There is an error with the State Income Tax Withholding on your W-2G. Payer's State Identification Number (Field 0201) cannot match State Income Tax Withheld (Field 0210). |
| | 1099R | There is an error with the State Tax Withholding on you your 1099R. Payer's State Number (Fields 0250, 0290) cannot match State Tax Withheld (Fields 0240, 0280). |
| 560 | W-2 | There is an error with the <u>Employer</u> information on your W-2. Your Employer's State ID Number (Field(s) 0380, 0450, 0500, 0550) must be included if State Wages (Field(s) 0390, 0460, 0515, 0560) is entered and State Name (Field(s) 0370, 0440, 0490, 0540) is equal to "CA". |
| 561 | 540/NR/ NRS/2EZ | There is an error with the information you provided. Tax Due amount (Field 0395) <i>plus</i> , Use Tax (Field 0398), <i>plus</i> Total Contributions amount (Field 0450) indicated on your return must be equal to the amount indicated in the Amount You Owe field (Field 0465). |
| 562 | 540/NR | There is an error with the <u>Excess SDI</u> in the "Payments" section of your return. The Excess SDI (Field 0370) amount indicated on your return cannot be greater than \$9999. |

Section 8 Error Code Descriptions (continued)

| | | |
|------------|--------------------|---|
| 563 | W-2 | There is an error with the <u>State Disability Insurance (SDI)</u> . Your California SDI (Field 0365) cannot be greater than \$9999. Please check this amount on your W-2. |
| 564 | 540/NR | <p>There is an error with the Real Estate and Other Withholding in the "Payments" section of your return. If there is an amount indicated under Real Estate and Other Withholding (Form 540NR, Field 0363), or (Form 540, Field 0368), then Form(s) 592-B, and/or 593 must be attached.</p> <p>Real Estate and Other Withholding (Form 540NR, Field 0363), or (Form 540, Field 0368) must equal the total amounts withheld on all Form(s) 592-B (Field 0290), plus (Field 0300), or 593 (Field 0270).</p> |
| 565 | W-2 | W-2, Box 17-State Income Tax (Fields 0400, 0470, 0520, 0570) cannot equal Box 1, Wages (Field 0120), or Box 16, State Wages/Tips (Fields 0390, 0460, 0515, 0560). |
| <u>570</u> | 540/NR/ NRS/2EZ | The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 0010) of the tax return. |
| <u>571</u> | | <p>Unacceptable IRS Forms or Schedules were included in 1040 information.</p> <p>IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.</p> <p>The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.</p> <p>With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.</p> <p>Please transmit form(s) W-2, W-2G and 1099-R only with the state return information. The Federal Summary Record cannot be included.</p> |
| 572 | 540/NR/ NRS/2EZ | There is an error with the <u>Last Name</u> information in the "Name and Address" section. Your Last Name (Field 0032) must be indicated on your return. Your last name cannot be more than 17 characters, cannot have any spaces (except for JR, SR, II, etc.), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc. |

Section 8 Error Code Descriptions (continued)

| | | |
|-------------------|--------------------|--|
| 573 | 540/NR/ NRS/2EZ | <p>There is an error with your <u>Spouse/RDP Last Name</u> (Field 0042) in the "Name and Address" section. Do not enter your Spouse/RDP last name unless it is different from your last name. Your Spouse/RDP last name cannot be more than 17 characters, cannot have leading or imbedded spaces, and cannot include punctuation, symbols, dashes or slashes. If the last name exceeds field length, please shorten. See examples below.</p> <p><u>Example:</u> Your Name = Jeff Lee Junior Spouse/RDP = Mary Kayla Hunter-Lee</p> <p>Enter As: Your First Name = Jeff Spouse/RDP First Name = Mary Your Middle Initial = (blank) Spouse/RDP Middle Initial = K Your Last Name = Lee JR Spouse/RDP Last Name = Hunterlee</p> <p><u>Example:</u> Your Name = Thomas P. Jones Spouse/RDP = Anna Sue Jones</p> <p>Enter As: Your Name = Thomas Spouse/RDP First Name = Anna Your Middle Initial = P Spouse/RDP Middle Initial = S Your Last Name = Jones Spouse/RDP Last Name = (blank)</p> <p><u>Example:</u> Taxpayer = Jose Juan Gonzalez Spouse/RDP = Maria de la Rosa Gonzalez</p> <p>Enter As: TP First Name = Jose Spouse/RDP First Name = Maria TP Middle Initial = J Spouse/RDP Middle Initial = D TP Last Name = Gonzalez Spouse/RDP Last Name = (blank)</p> |
| <u>660</u> | ATH | All self-prepared (online) returns must contain an Authentication (ATH) Record. |
| <u>664</u> | ATH | When the Transmission Type Code (Field 0170) of the TRANA Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "F". |
| <u>666</u> | ATH | When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "F". |
| <u>668</u> | ATH | When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "F", the Jurat/Disclosure Code (Field 0045) must be blank. |

Section 8 Error Code Descriptions (continued)

| | | |
|-------------------|-----|--|
| <u>670</u> | ATH | <p>When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse/RDP Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year AGI (Field 0030),• Spouse/RDP Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). |
| 671 | ATH | <p>When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year Adjusted Gross Income (Field 0030),• Spouse/RDP Signature (Field 0035), <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse/RDP Date of Death (Field 0022) is significant, and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Taxpayer Prior Year AGI (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). |
| <u>672</u> | ATH | <p>When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present.</p> |
| <u>673</u> | ATH | <p>For Online Returns only, when the PIN Type Code (Field 0008) is "F" (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.)</p> |

Section 8 Error Code Descriptions (continued)

| | | |
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| 674 | ATH | <p>The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0570) on the tax return. Both may be blank.</p> <p>The Spouse/RDP Signature (Field 0035) on the Authentication Record must match the Spouse/RDP Signature (Field 0580) on the tax return. Both may be blank.</p> |
| 675 | ATH | <p>The Taxpayer Signature (Field 0025) must be five digits and cannot equal 00000 (5 zeros).</p> <p>The Spouse/RDP Signature (Field 0035) must be five digits and cannot equal 00000 (5 zeros).</p> |
| 676 | ATH | <p>When the PIN Type Code (Field 0008) is "F", the PIN Authorization Code (Field 0050) must be "Blank" AND the following fields cannot be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year AGI (Field 0020)• Taxpayer Signature (Field 0025)• Spouse/RDP Prior Year AGI (Field 0030)• Spouse/RDP Signature (Field 0035)• Taxpayer Signature Date (Field 0040)• ERO EFIN/PIN (Field 0060) |
| 677 | ATH | <p>When the PIN Type Code (Field 0008) is equal to "P", "S", or "O" AND the (Field 0065) is other than "2" (Married Filing Jointly), the following fields cannot be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year AGI (Field 0030)• Spouse/RDP Signature (Field 0035) |
| 679 | ATH | <p>Your Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453-OL).</p> |
| 680 | ATH | <p>The Spouse/RDP Prior Year Adjusted Gross Income Amount (Field 0030) does not match FTB's Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453-OL).</p> |

Section 8 Error Code Descriptions (continued)

| | | |
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| 681 | ATH | <p>When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse/RDP Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year Adjusted Gross Income (Field 0030),• Spouse/RDP Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050). |
| 682 | ATH | <p>When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none">• Spouse/RDP Prior Year Adjusted Gross Income (Field 0030) and• Spouse/RDP Signature (Field 0035). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse/RDP Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Prior Year Adjusted Gross Income (Field 0020),• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045), and• PIN Authorization Code (Field 0050). |
| <u>683</u> | ATH | <p>When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).</p> |
| 684 | ATH | <p>The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal 00000 (5 zeros).</p> |

Section 8 Error Code Descriptions (continued)

| | | |
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| 686 | ATH | The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453 or 8453-OL). |
| 687 | ATH | The Spouse/RDP on this return is ineligible to participate in the Self-Select PIN program. Our records show the Spouse/RDP did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization for Individuals form (FTB 8453 or 8453-OL). |
| 689 | ATH | The year of Taxpayer Signature Date (Field 0040) must equal current processing year. |
| <u>694</u> | ATH | When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.) |
| <u>695</u> | ATH | When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.) |
| <u>696</u> | ATH | When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.) |
| 697 | ATH | <p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:</p> <ul style="list-style-type: none">• Taxpayer Signature (Field 0025),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). <p>Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse/RDP Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none">• Spouse/RDP Signature (Field 0035),• Taxpayer Signature Date (Field 0040),• Jurat/Disclosure Code (Field 0045),• PIN Authorization Code (Field 0050), and• ERO EFIN/PIN (Field 0060). |

Section 8 Error Code Descriptions (continued)

698 ATH When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse/RDP Signature (Field 0035) must be present.

Exception: When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse/RDP Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:

- Taxpayer Signature (Field 0025),
- Taxpayer Signature Date (Field 0040),
- Jurat/Disclosure Code (Field 0045),
- PIN Authorization Code (Field 0050), and
- ERO EFIN/PIN (Field 0060).

699 ATH When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:

- Taxpayer Prior Year Adjusted Gross Income (Field 0020)
- Spouse/RDP Prior Year Adjusted Gross Income (Field 0030)

805 The TRANB record must be present.

820 The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date.

822 The transmission sequence number of the TRANA record is a duplicate of a previously accepted transmission.

823 There is unrecognizable or inconsistent control data that is causing the transmission to be rejected.

824 The EFIN of the Transmitter must be present.

825 The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.

The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.

The Total Return Count (Field 0030) in the RECAP record must match FTB computed count.

831 Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.

Section 8 Error Code Descriptions (continued)

| | | |
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| <u>840</u> | | The ETIN plus Transmitters Use Code (Field 0040), Julian Date (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080). |
| 900 | 540/NR/ NRS/2EZ | The Taxpayer SSN (Field 0010) has been used on a previously accepted return. |
| <u>902</u> | 540/NR/ NRS/2EZ | The Declaration Control Number (DCN) has been used on a previously accepted return. |
| 903 | 540/NR/ NRS/2EZ | The Spouse/RDP SSN (Field 0020) has been used on a previously accepted return. |
| <u>999</u> | | You have more than 99 errors on your return. |